

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edward M. O'Dea
DOCKET NO.: 05-27350.001-R-1
PARCEL NO.: 27-30-203-035-0000

The parties of record before the Property Tax Appeal Board are Edward M. O'Dea, the appellant; and the Cook County Board of Review.

The subject property consists of 9-year-old, frame and masonry, single-family residence that contains 1,762 square feet of living area and features two baths, one fireplace, and air conditioning. The appellant contends unequal treatment in the assessment process as the basis of the appeal. The subject is located in Orland Township.

The appellant submitted assessment data and descriptions on three properties located within one mile of the subject property, along with photos of the properties. The properties were 7-year-old to 9-year-old, single-family residences of masonry or frame and masonry construction. Each contained a fireplace, air conditioning, and two to three baths. They ranged in size from approximately 1,593 to 1,952 square feet and had improvement assessments ranging from \$17,916 to \$21,862 or from \$9.37 to \$12.63 per square foot of living area. The subject's improvement assessment is \$24,223 or \$13.75 per square foot. On the basis of this evidence, the appellant requested an assessment for the subject improvement of \$18,931, or \$10.74 per square foot of living area.

The appellant further complained that the subject's description cites three bedrooms while the subject actually contains only two bedrooms. The appellant was directed to the assessor's office to correct this discrepancy. The appellant also complained that the subject's assessment had increased by 47%, an amount the appellant considered excessive.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 3,136
IMPR.: \$ 24,223
TOTAL: \$ 27,359

Subject only to the State multiplier as applicable.

PTAB/mmg

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$24,223, or \$13.75 per square foot of living area was disclosed. In addition, the board presented assessment data and information on three properties suggested as comparable to the subject. The properties are all on the same street and within one block of the subject. They each contain 1,762 square feet of living area, the same as the subject and feature amenities identical to the subject. Assessments range from \$13.75 to \$13.77 per square foot of living area. Based upon this evidence, the board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. In this appeal, there were a total of six comparable properties submitted by the parties. The board's three comparables are the most similar to the subject. All of the board's were located on the same block as the subject and these properties were similar in construction, style, age and amenities to the subject property and had improvement assessments ranging from \$13.75 to \$13.77 per square foot of living area. The subject improvement is assessed at \$13.75 per square foot and is within the range of the properties found most similar. Therefore, a reduction is not warranted for the subject's improvement assessment.

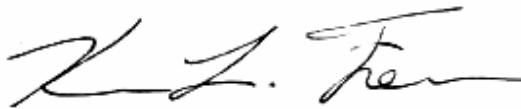
The Board further finds the appellants' argument that the subject's assessment rose at a greater percentage than the comparables unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has not supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.